MAY 1 1 '10

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD ATTORNEYS AT LAW 1050 SEVENTEENTH STREET, NW SUITE 301 WASHINGTON, DC

20036

ELIAS C ALVORD (1942) ELLSWORTH C. ALVORD (1964)

(202) 393-2266 FAX (202) 393-2156 E-MAIL alvordlaw@sol com

OF COUNSEL URBAN A LESTER

May 11, 2010

Chief Section of Administration Office of Proceedings **Surface Transportation Board** 395 E Street, S.W Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of May 7, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27052-A.

The name and address of the party to the enclosed document are:

Lessor:

Siemens Financial Services, Inc.

170 Wood Avenue South

Iselin, NJ 08830

[Lessee:

The Andersons, Inc. 480 West Dussel Drive Maumee, OH 43537]

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: DOWX 6171

A short summary of the document to appear in the index is:

Partial Release

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

MAY 1 1 110

PARTIAL RELEASE

SURFAGE FRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

DOWX 6171

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 27052-A dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 07th day of May 2010.

SIEMENS FINANCIAL SERVICES

By: Zan M Gleson

STATE OF Pennsylvania County of Cheater)

On this 7th day of May 2010, personally appeared Susan Gibson to me personally known, who, being duly sworn, did say that she (he/she) is the Vice President, Portfolio Management Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and She (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Rachad Abdallah

Notary Public

Expiration: July 19, 2011

COMMONWEALTH OF PENNSYLVANIA

Notarial Seal Rachadi Abdallah, Notary Public East Whiteland Twp., Chester County My Commission Expires July 19, 2011

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in t	ine State of New York and the
District of Columbia, do hereby certify under penalty	of perjury that I have compared the
attached copy with the original thereof and have four	nd the copy to be complete and
identical in all respects to the original document.	
	Callen 5
,	1 2 66-14

Dated 5/7/10

Robert W Alvord